

Law and Provisions under CGST

Chapter 1 – PRELIMINARY

1.1 Short title, extent and commencement [Section 1]

Section 1(1)	22.06.2017 to till date	<p>Title of the Act</p> <p>(1) This Act may be called the Central Goods and Services Tax Act, 2017.</p>
Section 1(2)	22.06.2017 to 07.07.2017	<p>Extension of the CGST Act</p> <p>It extends to the whole of India except the State of Jammu and Kashmir.</p>
	08.07.2017 to till date	<p>It extends to the whole of India ¹[****]².</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1 Omitted the words “except the State of Jammu and Kashmir” w.e.f. 08.07.2017 vide Section 2 of the Central Goods and Services Tax (Extension to Jammu and Kashmir) Act, 2017.</p> <p>2 The Central Goods and Services Tax (Extension to Jammu and Kashmir) Ordinance, 2017 has been repealed w.e.f. 08.07.2017 vide Section 3 of the Central Goods and Services Tax (Extension to Jammu and Kashmir) Act, 2017. Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act.</p> </div>
Section 1(3)	22.06.2017 to till date	<p>CGST Act to come in force on such date as the Central Government may appoint</p> <p>It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint:</p>
First Proviso	22.06.2017 to till date	<p>Different dates may be appointed for different provisions of CGST Act</p> <p>Provided that different dates[§] may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>§ The Central Government has appointed the 22nd day of June, 2017, as the date on which the provisions of sections 1, 2, 3, 4, 5, 10, 22, 23, 24, 25, 26, 27, 28, 29, 30, 139, 146 and 164 of the said Act shall come into force vide Notification No. 01/2017-Central Tax, dt. 19-06-2017.</p> </div>

		<p>\$ The Central Government has appointed the 1st Day of July, 2017, as the date on which the provisions of sections 6 to 9, 11 to 21, 31 to 41, 42 except the proviso to sub-section (9) of section 42, 43 except the proviso to sub-section (9) of section 43, 44 to 50, 53 to 138, 140 to 145, 147 to 163, 165 to 174 of the said Act, shall come into force vide Notification No. 09/2017-Central Tax,dt. 28-06-2017.</p> <p>\$ The Central Government has appointed the 1st day of October, 2018, as the date on which the provisions of section 51 of the said Act shall come into force vide Notification No. 50/2018 – Central Tax Dated 1st October, 2018 as amended vide Notification No. 57/2018 – Central Tax dated 23rd October, 2018, Notification No. 61/2018 – Central Tax dated 5th November, 2018 and Notification No.73/2018 – Central Tax dated 31st December, 2018.</p> <p>\$ The Central Government has appointed the 1st day of October, 2018, as the date on which the provisions of section 52 of the said Act shall come into force vide Notification No. 51/2018 – Central Tax Dated 1st October, 2018.</p>
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1.1.1 Key Judicial Observations– Cannot postpone the decision to implement GST with effect from 1.7.2017.

Implementation of Goods and Services Tax ('GST' for short) with effect from 1.7.2017 is subject matter of challenge in this petition on the following grounds:

- (i) That implementation is without parliamentary sanction and implementation in midst of the financial year, is not valid;
- (ii) That the preparations are not well to adopt the new system as the rates of CGST done recently just a week back for which many representation from the public are not yet replied/rectified;
- (iii) That the States / UTs many are not yet decided, not made laws and not declared their proposed rates, not prepared well for smooth implementations;
- (iv) That the compensation for the first quarter of the financial year not paid apart from the arrears of many aids/schemes/sharing and the states & UTs will become financially critical and unstable.

Petitioner prayed that implementation of GST be deferred till all legal flaws are removed, and/or till full decision of final rates for all items including State surcharge items preparation is done by all India states and Union Territories.

The High Court viewed that petitioner cannot urge and/or seek directions to the respondents to postpone the decision to implement GST with effect from 1.7.2017, for simple reason that herein levy and collection of taxes on goods and services has sanction of law.

Also that it is much evident that all such necessary steps are taken by the respondents to ensure implementation of the GST, as it appears

- (i) over 65 Lakhs tax-payers have already migrated to GST network and obtained registrations,
- (ii) the rates and taxes have been notified;
- (iii) rules have been framed and notified ;
- (iv) wide publicity is given in public domain;
- (v) entire machinery has been geared up not only to accept new challenge but to ensure GST is implemented effectively.

Ref: Dr. Kanagasabapathy Sundaram Pillai Founder vs UOI, MY “Integrating Society India Net” NGGO - PUBLIC INTEREST LITIGATION (L) NO.65 OF 2017- THE HIGH COURT OF JUDICATURE AT BOMBAY - [HC-GW-47-2017-MH](#).

1.2. Definitions. In this Act, unless the context otherwise requires,—

Term	Reference	Meaning
Actionable claim	Section 2(1) of the CGST Act 2017	“ Actionable claim ” shall have the same meaning as assigned to it in section 3 of the Transfer of Property Act, 1882;
	Section 3 of the Transfer of Property Act, 1882	“ Actionable claim ” means a claim to any debt, other than a debt secured by mortgage of immoveable property or by hypothecation or pledge of moveable property, or to any beneficial interest in moveable property not in the possession, either actual or constructive, of the claimant, which the Civil Courts recognise as affording grounds for relief, whether such debt or beneficial interest be existent, accruing, conditional or contingent;
Address of delivery	Section 2(2) of the CGST Act 2017	“ Address of delivery ” means the address of the recipient of goods or services or both indicated on the tax invoice issued by a registered person for delivery of such goods or services or both;
Address on record	Section 2(3) of the CGST Act 2017	“ Address on record ” means the address of the recipient as available in the records of the supplier;
Adjudicating authority	Section 2(4) of the CGST Act 2017- 22.06.2017 to 31.01.2019	“ Adjudicating authority ” means any authority, appointed or authorised to pass any order or decision under this Act, but does not include the Central Board of Excise and Customs, the Revisional Authority, the Authority for Advance

		Ruling, the Appellate Authority for Advance Ruling, the Appellate Authority and the Appellate Tribunal;
	Section 2(4) of the CGST Act 2017- 01.02.2019 to till date	<p>“Adjudicating authority” means any authority, appointed or authorised to pass any order or decision under this Act, but does not include the ¹[Central Board of Indirect Taxes and Customs], the Revisional Authority, the Authority for Advance Ruling, the Appellate Authority for Advance Ruling, ²[the Appellate Authority, the Appellate Tribunal and the Authority referred to in sub-section (2) of section 171];</p> <div style="border: 1px solid black; padding: 5px;"> <ol style="list-style-type: none"> 1. Substituted w.e.f. 01.02.2019 for the words “Central Board of Excise and Customs” vide clause (a) (i) of Section 2 of the Central Goods and Services Tax (Amendment) Act, 2018 which comes into force vide Notification No. 02/2019 – Central Tax Dated 29th January, 2019. 2. Substituted w.e.f. 01.02.2019 for the words “the Appellate Authority and the Appellate Tribunal” vide clause (a) (ii) of Section 2 of the Central Goods and Services Tax (Amendment) Act, 2018 which comes into force vide Notification No. 02/2019 – Central Tax Dated 29th January, 2019. </div>
	Section 2(4) of the CGST Act 2017- From a date to be notified.	<p>“Adjudicating authority” means any authority, appointed or authorised to pass any order or decision under this Act, but does not include the [Central Board of Indirect Taxes and Customs], the Revisional Authority, the Authority for Advance Ruling, the Appellate Authority for Advance Ruling, ¹[the National Appellate Authority for Advance Ruling], [the Appellate Authority, the Appellate Tribunal and the Authority referred to in sub-section (2) of section 171];</p> <div style="border: 1px solid black; padding: 5px;"> <ol style="list-style-type: none"> 1. Section 92 of Finance Act 2019 provides amendment in clause (4) of Section 2 that after the words “the Appellate Authority for Advance Ruling,”, the words “the National Appellate Authority for Advance Ruling,” shall be inserted which shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint. </div>
Agent	Section 2(5) of the CGST Act 2017	“Agent” means a person, including a factor, broker, commission agent, arhatia, del credere agent, an auctioneer or any other mercantile agent, by whatever

		name called, who carries on the business of supply or receipt of goods or services or both on behalf of another;
Aggregate turnover	Section 2(6) of the CGST Act 2017	“ Aggregate turnover ” means the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, exports of goods or services or both and inter-State supplies of persons having the same Permanent Account Number, to be computed on all India basis but excludes central tax, State tax, Union territory tax, integrated tax and cess;
Agriculturist	Section 2(7) of the CGST Act 2017	“ Agriculturist ” means an individual or a Hindu Undivided Family who undertakes cultivation of land—
		(a) by own labour, or
		(b) by the labour of family, or
		(c) by servants on wages payable in cash or kind or by hired labour under personal supervision or the personal supervision of any member of the family;
Appellate Authority	Section 2(8) of the CGST Act 2017	“ Appellate Authority ” means an authority appointed or authorised to hear appeals as referred to in section 107;
	Section 95(b) of the CGST Act 2017	“ Appellate Authority ” means the Appellate Authority for Advance Ruling referred to in section 99;
Appellate Tribunal	Section 2(9) of the CGST Act 2017	“ Appellate Tribunal ” means the Goods and Services Tax Appellate Tribunal constituted under section 109;
Appointed day	Section 2(10) of the CGST Act 2017	“ Appointed day ” means the date on which the provisions of this Act shall come into force;
Assessment	Section 2(11) of the CGST Act 2017	“ Assessment ” means determination of tax liability under this Act and includes self-assessment, re-assessment, provisional assessment, summary assessment and best judgment assessment;
Associated enterprises	Section 2(12) of the CGST Act 2017	“ Associated enterprises ” shall have the same meaning as assigned to it in section 92A of the Income-tax Act, 1961;
	Section 92A of the Income-tax Act, 1961	(a) For the purposes of this section and sections 92, 92B, 92C, 92D, 92E and 92F, “ Associated enterprise ”, in relation to another enterprise, means an enterprise—

			(i) which participates, directly or indirectly, or through one or more intermediaries, in the management or control or capital of the other enterprise; or
			(ii) in respect of which one or more persons who participate, directly or indirectly, or through one or more intermediaries, in its management or control or capital, are the same persons who participate, directly or indirectly, or through one or more intermediaries, in the management or control or capital of the other enterprise.
		(b) For the purposes of sub-section (1), two enterprises shall be deemed to be associated enterprises if, at any time during the previous year,—	
		(a) one enterprise holds, directly or indirectly, shares carrying not less than twenty-six per cent of the voting power in the other enterprise; or	
		(b) any person or enterprise holds, directly or indirectly, shares carrying not less than twenty-six per cent of the voting power in each of such enterprises; or	
		(c) a loan advanced by one enterprise to the other enterprise constitutes not less than fifty-one per cent of the book value of the total assets of the other enterprise; or	
		(d) one enterprise guarantees not less than ten per cent of the total borrowings of the other enterprise; or	
		(e) more than half of the board of directors or members of the governing board, or one or more executive directors or executive members of the governing board of one enterprise, are appointed by the other enterprise; or	
		(f) more than half of the directors or members of the governing board, or one or more of the executive directors or members of the governing board, of each of the two enterprises are appointed by the same person or persons; or	
		(g) the manufacture or processing of goods or articles or business carried out by one enterprise is wholly dependent on the use of know-how, patents, copyrights, trade-marks, licences, franchises or any other business or commercial rights of	

			<p>similar nature, or any data, documentation, drawing or specification relating to any patent, invention, model, design, secret formula or process, of which the other enterprise is the owner or in respect of which the other enterprise has exclusive rights; or</p> <p>(h) ninety per cent or more of the raw materials and consumables required for the manufacture or processing of goods or articles carried out by one enterprise, are supplied by the other enterprise, or by persons specified by the other enterprise, and the prices and other conditions relating to the supply are influenced by such other enterprise; or</p> <p>(i) the goods or articles manufactured or processed by one enterprise, are sold to the other enterprise or to persons specified by the other enterprise, and the prices and other conditions relating thereto are influenced by such other enterprise; or</p> <p>(j) where one enterprise is controlled by an individual, the other enterprise is also controlled by such individual or his relative or jointly by such individual and relative of such individual; or</p> <p>(k) where one enterprise is controlled by a Hindu undivided family, the other enterprise is controlled by a member of such Hindu undivided family or by a relative of a member of such Hindu undivided family or jointly by such member and his relative; or</p> <p>(l) where one enterprise is a firm, association of persons or body of individuals, the other enterprise holds not less than ten per cent interest in such firm, association of persons or body of individuals; or</p> <p>(m) there exists between the two enterprises, any relationship of mutual interest, as may be prescribed.</p>
Audit	Section 2(13) of the CGST Act 2017	<p>“Audit” means the examination of records, returns and other documents maintained or furnished by the registered person under this Act or the rules made thereunder or under any other law for the time being in force to verify the correctness of turnover declared, taxes paid, refund claimed and input tax credit availed, and to assess his compliance with the provisions of this Act or the rules made thereunder;</p>	

Authorised bank	Section 2(14) of the CGST Act 2017	“ Authorised bank ” shall mean a bank or a branch of a bank authorised by the Government to collect the tax or any other amount payable under this Act;										
Authorised representative	Section 2(15) of the CGST Act 2017	“ Authorised representative ” means the representative as referred to in section 116;										
	Section 116(2) of the CGST Act 2017	<p>“Authorised representative” shall mean a person authorised by the person referred to in sub-section (1) to appear on his behalf, being—</p> <table border="1" data-bbox="715 589 1423 1350"> <tr> <td data-bbox="715 589 786 633">(a)</td> <td data-bbox="786 589 1423 633">his relative or regular employee; or</td> </tr> <tr> <td data-bbox="715 633 786 741">(b)</td> <td data-bbox="786 633 1423 741">an advocate who is entitled to practice in any court in India, and who has not been debarred from practicing before any court in India; or</td> </tr> <tr> <td data-bbox="715 741 786 875">(c)</td> <td data-bbox="786 741 1423 875">any chartered accountant, a cost accountant or a company secretary, who holds a certificate of practice and who has not been debarred from practice; or</td> </tr> <tr> <td data-bbox="715 875 786 1245">(d)</td> <td data-bbox="786 875 1423 1245">a retired officer of the Commercial Tax Department of any State Government or Union territory or of the Board who, during his service under the Government, had worked in a post not below the rank than that of a Group-B Gazetted officer for a period of not less than two years: Provided that such officer shall not be entitled to appear before any proceedings under this Act for a period of one year from the date of his retirement or resignation; or</td> </tr> <tr> <td data-bbox="715 1245 786 1350">(e)</td> <td data-bbox="786 1245 1423 1350">any person who has been authorised to act as a goods and services tax practitioner on behalf of the concerned registered person.</td> </tr> </table>	(a)	his relative or regular employee; or	(b)	an advocate who is entitled to practice in any court in India, and who has not been debarred from practicing before any court in India; or	(c)	any chartered accountant, a cost accountant or a company secretary, who holds a certificate of practice and who has not been debarred from practice; or	(d)	a retired officer of the Commercial Tax Department of any State Government or Union territory or of the Board who, during his service under the Government, had worked in a post not below the rank than that of a Group-B Gazetted officer for a period of not less than two years: Provided that such officer shall not be entitled to appear before any proceedings under this Act for a period of one year from the date of his retirement or resignation; or	(e)	any person who has been authorised to act as a goods and services tax practitioner on behalf of the concerned registered person.
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Board	Section 2(16) of the CGST Act 2017 - 22.06.2017 to 31.01.2019	“ Board ” means the Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963;										
	Section 2(16) of the CGST Act 2017- 01.02.2019 to till date	<p>“Board” means the ¹[Central Board of Indirect Taxes and Customs] constituted under the Central Boards of Revenue Act, 1963;</p> <table border="1" data-bbox="794 1626 1430 1794"> <tr> <th colspan="2" data-bbox="794 1626 1430 1659" style="text-align: center;">Notes</th> </tr> <tr> <td data-bbox="794 1659 858 1783" style="text-align: center;">1</td> <td data-bbox="858 1659 1430 1783">Substituted for the words “Central Board of Excise and Customs” vide Section 221 of the Finance Act, 2018 (13 of 2018).</td> </tr> </table>	Notes		1	Substituted for the words “Central Board of Excise and Customs” vide Section 221 of the Finance Act, 2018 (13 of 2018).						
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Business	Section 2(17) of the CGST Act 2017 – 22.06.2017 to 31.01.2019	<p>“Business” includes—</p> <table border="1" data-bbox="715 1872 1423 2007"> <tr> <td data-bbox="715 1872 786 2007">(a)</td> <td data-bbox="786 1872 1423 2007">any trade, commerce, manufacture, profession, vocation, adventure, wager or any other similar activity, whether or not it is for a pecuniary benefit;</td> </tr> </table>	(a)	any trade, commerce, manufacture, profession, vocation, adventure, wager or any other similar activity, whether or not it is for a pecuniary benefit;								
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		(b)	any activity or transaction in connection with or incidental or ancillary to sub-clause (a);
		(c)	any activity or transaction in the nature of sub-clause (a), whether or not there is volume, frequency, continuity or regularity of such transaction;
		(d)	supply or acquisition of goods including capital goods and services in connection with commencement or closure of business;
		(e)	provision by a club, association, society, or any such body (for a subscription or any other consideration) of the facilities or benefits to its members;
		(f)	admission, for a consideration, of persons to any premises;
		(g)	services supplied by a person as the holder of an office which has been accepted by him in the course or furtherance of his trade, profession or vocation;
		(h)	services provided by a race club by way of totalisator or a licence to book maker in such club; and
		(i)	any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities;
	Section 2(17) of the CGST Act 2017 - 01.02.2019 to till date	“Business” includes—	
		(a)	any trade, commerce, manufacture, profession, vocation, adventure, wager or any other similar activity, whether or not it is for a pecuniary benefit;
		(b)	any activity or transaction in connection with or incidental or ancillary to sub-clause (a);
		(c)	any activity or transaction in the nature of sub-clause (a), whether or not there is volume, frequency, continuity or regularity of such transaction;
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		<p>(g) services supplied by a person as the holder of an office which has been accepted by him in the course or furtherance of his trade, profession or vocation;</p> <p>(h) ¹[activities of a race club including by way of totalisator or a license to book maker or activities of a licensed book maker in such club; and]</p> <p>(i) any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities;</p>										
		<p style="text-align: center;">Notes</p> <p>1 Substituted w.e.f. 01.02.2019 for the words “(h) services provided by a race club by way of totalisator or a licence to book maker in such club; and” vide clause (b) of Section 2 of the Central Goods and Services Tax (Amendment) Act, 2018 which comes into force vide Notification No. 02/2019 – Central Tax dated 29th January, 2019.</p>										
Business vertical	Section 2(18) of the CGST Act 2017 – 22.06.2017 to 31.01.2019	<p>“Business vertical” means a distinguishable component of an enterprise that is engaged in the supply of individual goods or services or a group of related goods or services which is subject to risks and returns that are different from those of the other business verticals.</p> <p>Explanation.—For the purposes of this clause, factors that should be considered in determining whether goods or services are related include—</p> <table border="1"> <tr> <td>(a)</td> <td>the nature of the goods or services;</td> </tr> <tr> <td>(b)</td> <td>the nature of the production processes;</td> </tr> <tr> <td>(c)</td> <td>the type or class of customers for the goods or services;</td> </tr> <tr> <td>(d)</td> <td>the methods used to distribute the goods or supply of services; and</td> </tr> <tr> <td>(e)</td> <td>the nature of regulatory environment (wherever applicable), including banking, insurance, or public utilities;”</td> </tr> </table>	(a)	the nature of the goods or services;	(b)	the nature of the production processes;	(c)	the type or class of customers for the goods or services;	(d)	the methods used to distribute the goods or supply of services; and	(e)	the nature of regulatory environment (wherever applicable), including banking, insurance, or public utilities;”
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	Section 2(18) of the CGST Act 2017 - 01.02.2019 onwards	<p>¹[Omitted.]</p> <table border="1"> <tr> <td>1.</td> <td>Omitted Clause 18 w.e.f. 01.02.2019 vide clause (c) of Section 2 of the Central Goods and Services Tax (Amendment) Act, 2018 which comes into force vide</td> </tr> </table>	1.	Omitted Clause 18 w.e.f. 01.02.2019 vide clause (c) of Section 2 of the Central Goods and Services Tax (Amendment) Act, 2018 which comes into force vide								
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Capital goods	Section 2(19) of the CGST Act 2017	“ Capital goods ” means goods, the value of which is capitalised in the books of account of the person claiming the input tax credit and which are used or intended to be used in the course or furtherance of business;																										
	Explanation to Chapter V – Input Tax Credit of CGST Rules 2017	For the purposes of Chapter V – Input Tax Credit “ Capital goods ” shall include “plant and machinery” as defined in the Explanation to section 17;																										
	Explanation to Section 142 of the CGST Act 2017	For the purposes of Chapter XX,- “ Capital goods ”, shall have the same meaning as respectively assigned to them in the Central Excise Act, 1944 or the rules made thereunder.																										
	Rule 2 (a) of CENVAT Credit Rules 2004 as amended from time to time	“ Capital goods ” means- <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">(A)</td> <td>the following goods, namely:-</td> </tr> <tr> <td style="text-align: center;">(i)</td> <td>all goods falling under Chapter 82, Chapter 84, Chapter 85, Chapter 90, [heading 6805, grinding wheels and the like, and parts thereof falling under [heading 6804 and wagons of sub-heading 860692]] of the First Schedule to the Excise Tariff Act;</td> </tr> <tr> <td style="text-align: center;">(ii)</td> <td>pollution control equipment;</td> </tr> <tr> <td style="text-align: center;">(iii)</td> <td>components, spares and accessories of the goods specified at (i) and (ii);</td> </tr> <tr> <td style="text-align: center;">(iv)</td> <td>moulds and dies, jigs and fixtures;</td> </tr> <tr> <td style="text-align: center;">(v)</td> <td>refractories and refractory materials;</td> </tr> <tr> <td style="text-align: center;">(vi)</td> <td>tubes and pipes and fittings thereof; [* * *]</td> </tr> <tr> <td style="text-align: center;">(vii)</td> <td>storage tank, [and]</td> </tr> <tr> <td style="text-align: center;">(viii)</td> <td>motor vehicles other than those falling under tariff headings 8702, 8703, 8704, 8711 and their chassis [but including dumpers and tippers],]</td> </tr> <tr> <td colspan="2">Used-</td> </tr> <tr> <td style="text-align: center;">(i)</td> <td>in the factory of the manufacturer of the final products, [* * *]; or</td> </tr> <tr> <td style="text-align: center;">(ii)</td> <td>outside the factory of the manufacturer of the final products for generation of electricity [or for pumping of water] for captive use within the factory; or]</td> </tr> <tr> <td style="text-align: center;">(iii)</td> <td>for providing output service;</td> </tr> </table>		(A)	the following goods, namely:-	(i)	all goods falling under Chapter 82, Chapter 84, Chapter 85, Chapter 90, [heading 6805, grinding wheels and the like, and parts thereof falling under [heading 6804 and wagons of sub-heading 860692]] of the First Schedule to the Excise Tariff Act;	(ii)	pollution control equipment;	(iii)	components, spares and accessories of the goods specified at (i) and (ii);	(iv)	moulds and dies, jigs and fixtures;	(v)	refractories and refractory materials;	(vi)	tubes and pipes and fittings thereof; [* * *]	(vii)	storage tank, [and]	(viii)	motor vehicles other than those falling under tariff headings 8702, 8703, 8704, 8711 and their chassis [but including dumpers and tippers],]	Used-		(i)	in the factory of the manufacturer of the final products, [* * *]; or	(ii)	outside the factory of the manufacturer of the final products for generation of electricity [or for pumping of water] for captive use within the factory; or]	(iii)
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		<p>(B) motor vehicle designed for transportation of goods including their chassis registered in the name of the service provider, when used for –</p> <table border="1"> <tr> <td>(i)</td> <td>providing an output service of renting of such motor vehicle; or</td> </tr> <tr> <td>(ii)</td> <td>transportation of inputs and capital goods used for providing an output service; or</td> </tr> <tr> <td>(iii)</td> <td>providing an output service of courier agency;</td> </tr> </table> <p>(C) motor vehicle designed to carry passengers including their chassis, registered in the name of the provider of service, when used for providing output service of -</p> <table border="1"> <tr> <td>(i)</td> <td>transportation of passengers; or</td> </tr> <tr> <td>(ii)</td> <td>renting of such motor vehicle; or</td> </tr> <tr> <td>(iii)</td> <td>imparting motor driving skills;]</td> </tr> </table> <p>(D) components, spares and accessories of motor vehicles which are capital goods for the assessee;</p>	(i)	providing an output service of renting of such motor vehicle; or	(ii)	transportation of inputs and capital goods used for providing an output service; or	(iii)	providing an output service of courier agency;	(i)	transportation of passengers; or	(ii)	renting of such motor vehicle; or	(iii)	imparting motor driving skills;]
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(i)	transportation of passengers; or													
(ii)	renting of such motor vehicle; or													
(iii)	imparting motor driving skills;]													
Casual taxable person	Section 2(20) of the CGST Act 2017	“Casual taxable person” means a person who occasionally undertakes transactions involving supply of goods or services or both in the course or furtherance of business, whether as principal, agent or in any other capacity, in a State or a Union territory where he has no fixed place of business												
Central tax	Section 2(21) of the CGST Act 2017	“Central tax” means the central goods and services tax levied under section 9;												
Cess	Section 2(22) of the CGST Act 2017	“Cess” shall have the same meaning as assigned to it in the Goods and Services Tax (Compensation to States) Act.												
Chartered accountant	Section 2(23) of the CGST Act 2017	“Chartered accountant” means a chartered accountant as defined in clause (b) of sub-section (1) of section 2 of the Chartered Accountants Act, 1949												
	Section 2(1)(b) of the Chartered Accountants Act, 1949	“Chartered accountant” means a person who is a member of the Institute;												
Commissioner	Section 2(24) of the CGST Act 2017	“Commissioner” means the Commissioner of central tax and includes the Principal Commissioner of central tax appointed under section 3 and the Commissioner of integrated tax appointed under the Integrated Goods and Services Tax Act;												

	Explanation to Rule 138E of the CGST Rules 2017	For the purposes of Rule 138E of the CGST Rules 2017- “Commissioner” shall mean the jurisdictional Commissioner in respect of the persons specified in clauses (a) and (b).
Commissioner in the Board	Section 2(25) of the CGST Act 2017	“Commissioner in the Board” means the Commissioner referred to in section 168;
	Section 168(2) of the CGST Act 2017 – 22.06.2017 to 31.12.2019	The Commissioner specified in clause (91) of section 2, sub-section (3) of section 5, clause (b) of sub-section (9) of section 25, sub-sections (3) and (4) of section 35, sub-section (1) of section 37, sub-section (2) of section 38, sub-section (6) of section 39, sub-section (5) of section 66, sub-section (1) of section 143, sub-section (1) of section 151, clause (l) of sub-section (3) of section 158 and section 167 shall mean a Commissioner or Joint Secretary posted in the Board and such Commissioner or Joint Secretary shall exercise the powers specified in the said sections with the approval of the Board.
	Section 168(2) of the CGST Act 2017 – 01.01.2020 to 29.06.2020	The Commissioner specified in clause (91) of section 2, sub-section (3) of section 5, clause (b) of sub-section (9) of section 25, sub-sections (3) and (4) of section 35, sub-section (1) of section 37, sub-section (2) of section 38, sub-section (6) of section 39, [sub-section (1) of section 44, sub-sections (4) and (5) of section 52], sub-section (5) of section 66, sub-section (1) of section 143, sub-section (1) of section 151, clause (l) of sub-section (3) of section 158 and section 167 shall mean a Commissioner or Joint Secretary posted in the Board and such Commissioner or Joint Secretary shall exercise the powers specified in the said sections with the approval of the Board.
	Section 168(2) of the CGST Act 2017 – 30.06.2020 to 31.12.2021	The Commissioner specified in clause (91) of section 2, sub-section (3) of section 5, clause (b) of sub-section (9) of section 25, sub-sections (3) and (4) of section 35, sub-section (1) of section 37, sub-section (2) of section 38, sub-section (6) of section 39, [sub-section (1) of section 44, sub-sections (4) and (5) of section 52], [sub-section (1) of section 143, except the second proviso thereof], sub-section (1) of section 151, clause (l) of sub-section (3) of section 158 and section 167 shall mean a Commissioner or Joint Secretary posted in the Board and such Commissioner or Joint Secretary shall exercise the powers specified in the said sections with the approval of the Board.
	Section 168(2) of the CGST Act	The Commissioner specified in clause (91) of section 2, sub-section (3) of section 5, clause (b) of sub-section (9) of section 25, sub-sections (3) and (4) of

	2017 – 01.01.2022 to 30.09.2022	section 35, sub-section (1) of section 37, sub-section (2) of section 38, sub-section (6) of section 39, [section 44], sub-sections (4) and (5) of section 52], [sub-section (1) of section 143, except the second proviso thereof], [****], clause (l) of sub-section (3) of section 158 and section 167 shall mean a Commissioner or Joint Secretary posted in the Board and such Commissioner or Joint Secretary shall exercise the powers specified in the said sections with the approval of the Board.
	Section 168(2) of the CGST Act 2017 – 01.10.2022 to till date	The Commissioner specified in clause (91) of section 2, sub-section (3) of section 5, clause (b) of sub-section (9) of section 25, sub-sections (3) and (4) of section 35, sub-section (1) of section 37, [****], sub-section (6) of section 39, [section 44], sub-sections (4) and (5) of section 52], [sub-section (1) of section 143, except the second proviso thereof], [****], clause (l) of sub-section (3) of section 158 and section 167 shall mean a Commissioner or Joint Secretary posted in the Board and such Commissioner or Joint Secretary shall exercise the powers specified in the said sections with the approval of the Board.
Common portal	Section 2(26) of the CGST Act 2017	“ Common portal ” means the common goods and services tax electronic portal referred to in section 146;
	Section 146 of the CGST Act 2017	The Government may, on the recommendations of the Council, notify the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns, computation and settlement of integrated tax, electronic way bill and for carrying out such other functions and for such purposes as may be prescribed.
Common working days	Section 2(27) of the CGST Act 2017	“ Common working days ” in respect of a State or Union territory shall mean such days in succession which are not declared as gazetted holidays by the Central Government or the concerned State or Union territory Government;
Company secretary	Section 2(28) of the CGST Act 2017	“ Company secretary ” means a company secretary as defined in clause (c) of sub-section (1) of section 2 of the Company Secretaries Act, 1980;
	Section 2 (1) (c) of the Company Secretaries Act, 1980;	“ Company Secretary ” means a person who is a member of the Institute;
Competent authority	Section 2(29) of the CGST Act 2017	“ Competent authority ” means such authority as may be notified by the Government;

	<p>Explanation (1) to Clause 5 of Schedule II of the CGST Act 2017</p>	<p>"Competent authority" means the Government or any authority authorised to issue completion certificate under any law for the time being in force and in case of non-requirement of such certificate from such authority, from any of the following, namely:—</p> <table border="1" data-bbox="715 421 1412 701"> <tr> <td data-bbox="715 421 786 521">(i)</td> <td data-bbox="786 421 1412 521">an architect registered with the Council of Architecture constituted under the Architects Act, 1972; or</td> </tr> <tr> <td data-bbox="715 521 786 589">(ii)</td> <td data-bbox="786 521 1412 589">a chartered engineer registered with the Institution of Engineers (India); or</td> </tr> <tr> <td data-bbox="715 589 786 701">(iii)</td> <td data-bbox="786 589 1412 701">a licensed surveyor of the respective local body of the city or town or village or development or planning authority;</td> </tr> </table>	(i)	an architect registered with the Council of Architecture constituted under the Architects Act, 1972; or	(ii)	a chartered engineer registered with the Institution of Engineers (India); or	(iii)	a licensed surveyor of the respective local body of the city or town or village or development or planning authority;
(i)	an architect registered with the Council of Architecture constituted under the Architects Act, 1972; or							
(ii)	a chartered engineer registered with the Institution of Engineers (India); or							
(iii)	a licensed surveyor of the respective local body of the city or town or village or development or planning authority;							
	<p>Explanation 2 (viii) to Rule 43 of the CGST Rules 2017</p>	<p>For the purposes of rule 42 and 43 of the CGST Rules 2017-</p> <p>"Competent authority" as mentioned in definition of "residential apartment", means the local authority or any authority created or established under any law for the time being in force by the Central Government or State Government or Union Territory Government, which exercises authority over land under its jurisdiction, and has powers to give permission for development of such immovable property;</p>						
<p>Composite supply</p>	<p>Section 2(30) of the CGST Act 2017</p>	<p>"Composite supply" means a supply made by a taxable person to a recipient consisting of two or more taxable supplies of goods or services or both, or any combination thereof, which are naturally bundled and supplied in conjunction with each other in the ordinary course of business, one of which is a principal supply;</p> <p>Illustration.— Where goods are packed and transported with insurance, the supply of goods, packing materials, transport and insurance is a composite supply and supply of goods is a principal supply;</p>						
<p>Consideration</p>	<p>Section 2(31) of the CGST Act 2017</p>	<p>"Consideration" in relation to the supply of goods or services or both includes—</p> <table border="1" data-bbox="715 1641 1412 1883"> <tr> <td data-bbox="715 1641 786 1883">(a)</td> <td data-bbox="786 1641 1412 1883">any payment made or to be made, whether in money or otherwise, in respect of, in response to, or for the inducement of, the supply of goods or services or both, whether by the recipient or by any other person but shall not include any subsidy given by the Central Government or a State Government;</td> </tr> </table>	(a)	any payment made or to be made, whether in money or otherwise, in respect of, in response to, or for the inducement of, the supply of goods or services or both, whether by the recipient or by any other person but shall not include any subsidy given by the Central Government or a State Government;				
(a)	any payment made or to be made, whether in money or otherwise, in respect of, in response to, or for the inducement of, the supply of goods or services or both, whether by the recipient or by any other person but shall not include any subsidy given by the Central Government or a State Government;							

		<p>(b) the monetary value of any act or forbearance, in respect of, in response to, or for the inducement of, the supply of goods or services or both, whether by the recipient or by any other person but shall not include any subsidy given by the Central Government or a State Government:</p> <p>Provided that a deposit given in respect of the supply of goods or services or both shall not be considered as payment made for such supply unless the supplier applies such deposit as consideration for the said supply;</p>				
Continuous supply of goods	Section 2(32) of the CGST Act 2017	“Continuous supply of goods” means a supply of goods which is provided, or agreed to be provided, continuously or on recurrent basis, under a contract, whether or not by means of a wire, cable, pipeline or other conduit, and for which the supplier invoices the recipient on a regular or periodic basis and includes supply of such goods as the Government may, subject to such conditions, as it by notification, specify;				
Continuous supply of services	Section 2(33) of the CGST Act 2017	“Continuous supply of services” means a supply of services which is provided, or agreed to be provided, continuously or on recurrent basis, under a contract, for a period exceeding three months with periodic payment obligations and includes supply of such services as the Government may, subject to such conditions, as it may, by notification, specify;				
Conveyance	Section 2(34) of the CGST Act 2017	“Conveyance” includes a vessel, an aircraft and a vehicle;				
Cost accountant	Section 2(35) of the CGST Act 2017- 22.06.2017 to 31.01.2019	“Cost accountant” means a cost accountant as defined in clause (c) of sub-section (1) of section 2 of the Cost and Works Accountants Act, 1959;				
	Section 2(35) of the CGST Act 2017- 01.02.2019 to till date	<p>“Cost accountant” means a cost accountant as defined in ¹[clause (b)] of sub-section (1) of section 2 of the Cost and Works Accountants Act, 1959;</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th colspan="2" style="text-align: center;">Notes</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Substituted w.e.f. 01.02.2019 for the words “clause (c)”, vide clause (d) of Section 2 of the Central Goods and Services Tax (Amendment) Act, 2018 which comes into force vide Notification No. 02/2019 – Central Tax dated 29th January, 2019.</td> </tr> </tbody> </table>	Notes		1	Substituted w.e.f. 01.02.2019 for the words “clause (c)”, vide clause (d) of Section 2 of the Central Goods and Services Tax (Amendment) Act, 2018 which comes into force vide Notification No. 02/2019 – Central Tax dated 29th January, 2019 .
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Section 2 (1) (b) of the Cost and	“Cost accountant” means a person who is a member of the Institute;					

	Works Accountants Act, 1959;		
Council	Section 2(36) of the CGST Act 2017	“Council” means the Goods and Services Tax Council established under article 279A of the Constitution;	
	Article 279A of the Constitution of India	(1)	The President shall, within sixty days from the date of commencement of the Constitution (One Hundred and First Amendment) Act, 2016, by order, constitute a Council to be called the Goods and Services Tax Council.
		(2)	The Goods and Services Tax Council shall consist of the following members, namely:—
		(a)	the Union Finance Minister..... Chairperson;
		(b)	the Union Minister of State in charge of Revenue or Finance.....
		(c)	the Minister in charge of Finance or Taxation or any other Minister nominated by each State Government.....Members.
(3)	The Members of the Goods and Services Tax Council referred to in sub-clause (c) of clause (2) shall, as soon as may be, choose one amongst themselves to be the Vice-Chairperson of the Council for such period as they may decide.		
(4)	<i>The Goods and Services Tax Council shall make recommendations to the Union and the States on—</i>		
	(a)	the taxes, cesses and surcharges levied by the Union, the States and the local bodies which may be subsumed in the goods and services tax;	
	(b)	the goods and services that may be subjected to, or exempted from the goods and services tax;	
	(c)	model Goods and Services Tax Laws, principles of levy, apportionment of Goods and Services Tax levied on supplies in the course of inter-State trade or commerce under article 269A and the principles that govern the place of supply;	

				(d) the threshold limit of turnover below which goods and services may be exempted from goods and services tax;
				(e) the rates including floor rates with bands of goods and services tax;
				(f) any special rate or rates for a specified period, to raise additional resources during any natural calamity or disaster;
				(g) special provision with respect to the States of Arunachal Pradesh, Assam, Jammu and Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Himachal Pradesh and Uttarakhand; and
				(h) any other matter relating to the goods and services tax, as the Council may decide.
		(5)	The Goods and Services Tax Council shall recommend the date on which the goods and services tax be levied on petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas and aviation turbine fuel.	
		(6)	While discharging the functions conferred by this article, the Goods and Services Tax Council shall be guided by the need for a harmonised structure of goods and services tax and for the development of a harmonised national market for goods and services.	
		(7)	One-half of the total number of Members of the Goods and Services Tax Council shall constitute the quorum at its meetings.	
		(8)	The Goods and Services Tax Council shall determine the procedure in the performance of its functions.	

		<p>(9) Every decision of the Goods and Services Tax Council shall be taken at a meeting, by a majority of not less than three-fourths of the weighted votes of the members present and voting, in accordance with the following principles, namely:—</p> <table border="1"> <tr> <td>(a)</td> <td>the vote of the Central Government shall have a weightage of onethird of the total votes cast, and</td> </tr> <tr> <td>(b)</td> <td>the votes of all the State Governments taken together shall have a weightage of two-thirds of the total votes cast,</td> </tr> </table> <p>in that meeting.</p>	(a)	the vote of the Central Government shall have a weightage of onethird of the total votes cast, and	(b)	the votes of all the State Governments taken together shall have a weightage of two-thirds of the total votes cast,		
(a)	the vote of the Central Government shall have a weightage of onethird of the total votes cast, and							
(b)	the votes of all the State Governments taken together shall have a weightage of two-thirds of the total votes cast,							
		<p>(10) No act or proceedings of the Goods and Services Tax Council shall be invalid merely by reason of—</p> <table border="1"> <tr> <td>(a)</td> <td>any vacancy in, or any defect in, the constitution of the Council; or</td> </tr> <tr> <td>(b)</td> <td>any defect in the appointment of a person as a Member of the Council; or</td> </tr> <tr> <td>(c)</td> <td>any procedural irregularity of the Council not affecting the merits of the case</td> </tr> </table>	(a)	any vacancy in, or any defect in, the constitution of the Council; or	(b)	any defect in the appointment of a person as a Member of the Council; or	(c)	any procedural irregularity of the Council not affecting the merits of the case
(a)	any vacancy in, or any defect in, the constitution of the Council; or							
(b)	any defect in the appointment of a person as a Member of the Council; or							
(c)	any procedural irregularity of the Council not affecting the merits of the case							
		<p>(11) The Goods and Services Tax Council shall establish a mechanism to adjudicate any dispute —</p> <table border="1"> <tr> <td>(a)</td> <td>between the Government of India and one or more States; or</td> </tr> <tr> <td>(b)</td> <td>between the Government of India and any State or States on one side and one or more other States on the other side; or</td> </tr> <tr> <td>(c)</td> <td>between two or more States,</td> </tr> </table> <p>arising out of the recommendations of the Council or implementation thereof."</p>	(a)	between the Government of India and one or more States; or	(b)	between the Government of India and any State or States on one side and one or more other States on the other side; or	(c)	between two or more States,
(a)	between the Government of India and one or more States; or							
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(c)	between two or more States,							
Credit note	Section 2(37) of the CGST Act 2017	"Credit note" means a document issued by a registered person under sub-section (1) of section 34;						
Debit note	Section 2(38) of the CGST Act 2017	"Debit note" means a document issued by a registered person under sub-section (3) of section 34;						
Deemed exports	Section 2(39) of the CGST Act 2017	"Deemed exports" means such supplies of goods as may be notified ^s under section 147;						
	Section 147 of the CGST Act 2017	Deemed exports.- The Government may, on the recommendations of the Council, notify ^s certain						

		<p>supplies of goods as deemed exports, where goods supplied do not leave India, and payment for such supplies is received either in Indian rupees or in convertible foreign exchange, if such goods are manufactured in India.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>\$ Notification No. 48/2017-Central Tax dated 18th October, 2017 as amended vide Notification No. 1/2019-Central Tax dated 15th January, 2019 notifies following list of supplies of goods as “deemed exports”.</p> </div>
Designated authority	Section 2(40) of the CGST Act 2017	“ Designated authority ” means such authority as may be notified by the Board;
Document	Section 2(41) of the CGST Act 2017	“ Document ” includes written or printed record of any sort and electronic record as defined in clause (t) of section 2 of the Information Technology Act, 2000;
	Section 2 (t) of the Information Technology Act, 2000;	“ Electronic record ” means data, record or data generated, image or sound stored, received or sent in an electronic form or micro film or computer generated micro fiche;
Drawback	Section 2(42) of the CGST Act 2017	“ Drawback ” in relation to any goods manufactured in India and exported, means the rebate of duty, tax or cess chargeable on any imported inputs or on any domestic inputs or input services used in the manufacture of such goods;
Electronic cash ledger	Section 2(43) of the CGST Act 2017	“ Electronic cash ledger ” means the electronic cash ledger referred to in subsection (1) of section 49;
Electronic commerce	Section 2(44) of the CGST Act 2017	“ Electronic commerce ” means the supply of goods or services or both, including digital products over digital or electronic network;
Electronic commerce operator	Section 2(45) of the CGST Act 2017	“ Electronic commerce operator ” means any person who owns, operates or manages digital or electronic facility or platform for electronic commerce;
Electronic credit	Section 2(46) of the CGST Act 2017	“ Electronic credit ledger ” means the electronic credit ledger referred to in sub-section (2) of section 49;
Exempt supply	Section 2(47) of the CGST Act 2017	“ Exempt supply ” means supply of any goods or services or both which attracts nil rate of tax or which may be wholly exempt from tax under section 11, or under section 6 of the Integrated Goods and Services Tax Act, and includes non-taxable supply;

Existing law	Section 2(48) of the CGST Act 2017	“ Existing law ” means any law, notification, order, rule or regulation relating to levy and collection of duty or tax on goods or services or both passed or made before the commencement of this Act by Parliament or any Authority or person having the power to make such law, notification, order, rule or regulation;		
Family	Section 2(49) of the CGST Act 2017	“ Family ” means,—		
		<table border="1"> <tr> <td>(a)</td> <td>the spouse and children of the person, and</td> </tr> <tr> <td>(b)</td> <td>the parents, grand-parents, brothers and sisters of the person if they are wholly or mainly dependent on the said person;</td> </tr> </table>	(a)	the spouse and children of the person, and
(a)	the spouse and children of the person, and			
(b)	the parents, grand-parents, brothers and sisters of the person if they are wholly or mainly dependent on the said person;			
Fixed establishment	Section 2(50) of the CGST Act 2017	“ Fixed establishment ” means a place (other than the registered place of business) which is characterised by a sufficient degree of permanence and suitable structure in terms of human and technical resources to supply services, or to receive and use services for its own needs;		
Fund	Section 2(51) of the CGST Act 2017	“ Fund ” means the Consumer Welfare Fund established under section 57;		
	Explanation (h) to Rule 97 of the CGST Rules 2017	For the purposes of rule 97 of the CGST Rules 2017- ‘ Fund ’ means the Consumer Welfare Fund established by the Central Government under sub-section (1) of section 12C of the Central Excise Act, 1944 (1 of 1944) and section 57 of the Central Goods and Services Tax Act, 2017 (12 of 2017);		
Goods	Section 2(52) of the CGST Act 2017	“ Goods ” means every kind of movable property other than money and securities but includes actionable claim, growing crops, grass and things attached to or forming part of the land which are agreed to be severed before supply or under a contract of supply;		
Government	Section 2(53) of the CGST Act 2017	“ Government ” means the Central Government;		
Goods and Services Tax (Compensation to States) Act	Section 2(54) of the CGST Act 2017	“ Goods and Services Tax (Compensation to States) Act ” means the Goods and Services Tax (Compensation to States) Act, 2017;		
Goods and services tax practitioner	Section 2(55) of the CGST Act 2017	“ Goods and services tax practitioner ” means any person who has been approved under section 48 to act as such practitioner;		

India	Section 2(56) of the CGST Act 2017	“ India ” means the territory of India as referred to in article 1 of the Constitution, its territorial waters, seabed and sub-soil underlying such waters, continental shelf, exclusive economic zone or any other maritime zone as referred to in the Territorial Waters, Continental Shelf, Exclusive Economic Zone and other Maritime Zones Act, 1976, and the air space above its territory and territorial waters;
Integrated Goods and Services Tax Act	Section 2(57) of the CGST Act 2017	“ Integrated Goods and Services Tax Act ” means the Integrated Goods and Services Tax Act, 2017;
Integrated tax	Section 2(58) of the CGST Act 2017	“ Integrated tax ” means the integrated goods and services tax levied under the Integrated Goods and Services Tax Act;
Input	Section 2(59) of the CGST Act 2017	“ Input ” means any goods other than capital goods used or intended to be used by a supplier in the course or furtherance of business;
Input service	Section 2(60) of the CGST Act 2017	“ Input service ” means any service used or intended to be used by a supplier in the course or furtherance of business;
Input Service Distributor	Section 2(61) of the CGST Act 2017	“ Input Service Distributor ” means an office of the supplier of goods or services or both which receives tax invoices issued under section 31 towards the receipt of input services and issues a prescribed document for the purposes of distributing the credit of central tax, State tax, integrated tax or Union territory tax paid on the said services to a supplier of taxable goods or services or both having the same Permanent Account Number as that of the said office;
	From a date to be notified	<p>¹“Input Service Distributor” means an office of the supplier of goods or services or both which receives tax invoices towards the receipt of input services, including invoices in respect of services liable to tax under sub-section (3) or sub-section (4) of section 9, for or on behalf of distinct persons referred to in section 25, and liable to distribute the input tax credit in respect of such invoices in the manner provided in section 20;]</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. To be substituted for clause (61) as vide section 11 of the Finance Act 2024 (No.8 of 2024) and shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.</p> </div>

Input tax	Section 2(62) of the CGST Act 2017	“ Input tax ” in relation to a registered person, means the central tax, State tax, integrated tax or Union territory tax charged on any supply of goods or services or both made to him and includes—
		(a) the integrated goods and services tax charged on import of goods;
		(b) the tax payable under the provisions of sub-sections (3) and (4) of section 9;
		(c) the tax payable under the provisions of sub-sections (3) and (4) of section 5 of the Integrated Goods and Services Tax Act;
		(d) the tax payable under the provisions of sub-sections (3) and (4) of section 9 of the respective State Goods and Services Tax Act; or
		(e) the tax payable under the provisions of sub-sections (3) and (4) of section 7 of the Union Territory Goods and Services Tax Act, but does not include the tax paid under the composition levy;
Input tax credit	Section 2(63) of the CGST Act 2017	“ Input tax credit ” means the credit of input tax;
Intra-State supply of goods	Section 2(64) of the CGST Act 2017	“ Intra-State supply of goods ” shall have the same meaning as assigned to it in section 8 of the Integrated Goods and Services Tax Act;
Intra-State supply of services	Section 2(65) of the CGST Act 2017	“ Intra-State supply of services ” shall have the same meaning as assigned to it in section 8 of the Integrated Goods and Services Tax Act;
Invoice” or “Tax invoice	Section 2(66) of the CGST Act 2017	“ Invoice ” or “ Tax invoice ” means the tax invoice referred to in section 31;
Inward supply	Section 2(67) of the CGST Act 2017	“ Inward supply ” in relation to a person, shall mean receipt of goods or services or both whether by purchase, acquisition or any other means with or without consideration;
Job work	Section 2(68) of the CGST Act 2017	“ Job work ” means any treatment or process undertaken by a person on goods belonging to another registered person and the expression “job worker” shall be construed accordingly;
		<div style="border: 1px solid black; padding: 5px;"> <p>1. CBIC has issued Circular No. 126/45/2019-GST dated 22nd November, 2019 for Clarification on scope of the notification entry at item (id), related to job work, under heading 9988 of Notification No. 11/2017-Central Tax (Rate) dated 28-06-2017.</p> </div>

Local authority	Section 2(69) of the CGST Act 2017 – 22.06.2017 to 31.01.2019	“Local authority” means—	
		(a)	a “Panchayat” as defined in clause (d) of article 243 of the Constitution;
		(b)	a “Municipality” as defined in clause (e) of article 243P of the Constitution;
		(c)	a Municipal Committee, a Zilla Parishad, a District Board, and any other authority legally entitled to, or entrusted by the Central Government or any State Government with the control or management of a municipal or local fund;
		(d)	a Cantonment Board as defined in section 3 of the Cantonments Act, 2006;
		(e)	a Regional Council or a District Council constituted under the Sixth Schedule to the Constitution;
		(f)	a Development Board constituted under article 371 of the Constitution; or
		(g)	a Regional Council constituted under article 371A of the Constitution;
	Section 2(69) of the CGST Act 2017 – 01.02.2019 to till date	“Local authority” means—	
		(a)	a “Panchayat” as defined in clause (d) of article 243 of the Constitution;
		(b)	a “Municipality” as defined in clause (e) of article 243P of the Constitution;
		(c)	a Municipal Committee, a Zilla Parishad, a District Board, and any other authority legally entitled to, or entrusted by the Central Government or any State Government with the control or management of a municipal or local fund;
		(d)	a Cantonment Board as defined in section 3 of the Cantonments Act, 2006;
		(e)	a Regional Council or a District Council constituted under the Sixth Schedule to the Constitution;
		(f)	a Development Board constituted under article 371 ¹ [and article 371J] of the Constitution; or
		(g)	a Regional Council constituted under article 371A of the Constitution;

		<p style="text-align: center;">Notes</p> <p>1 Inserted w.e.f. 01.02.2019 vide clause (e) of Section 2 of the Central Goods and Services Tax (Amendment) Act, 2018 which comes into force vide Notification No. 02/2019 – Central Tax dated 29th January, 2019.</p>								
Location of the recipient of services	Section 2(70) of the CGST Act 2017	<p>“Location of the recipient of services” means,-</p> <table border="1"> <tr> <td>(a)</td> <td>where a supply is received at a place of business for which the registration has been obtained, the location of such place of business;</td> </tr> <tr> <td>(b)</td> <td>where a supply is received at a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;</td> </tr> <tr> <td>(c)</td> <td>where a supply is received at more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the receipt of the supply; and</td> </tr> <tr> <td>(d)</td> <td>in absence of such places, the location of the usual place of residence of the recipient;</td> </tr> </table>	(a)	where a supply is received at a place of business for which the registration has been obtained, the location of such place of business;	(b)	where a supply is received at a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;	(c)	where a supply is received at more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the receipt of the supply; and	(d)	in absence of such places, the location of the usual place of residence of the recipient;
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(c)	where a supply is received at more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the receipt of the supply; and									
(d)	in absence of such places, the location of the usual place of residence of the recipient;									
Location of the supplier of services	Section 2(71) of the CGST Act 2017	<p>“Location of the supplier of services” means,—</p> <table border="1"> <tr> <td>(a)</td> <td>where a supply is made from a place of business for which the registration has been obtained, the location of such place of business;</td> </tr> <tr> <td>(b)</td> <td>where a supply is made from a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;</td> </tr> <tr> <td>(c)</td> <td>where a supply is made from more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the provisions of the supply; and</td> </tr> <tr> <td>(d)</td> <td>in absence of such places, the location of the usual place of residence of the supplier;</td> </tr> </table>	(a)	where a supply is made from a place of business for which the registration has been obtained, the location of such place of business;	(b)	where a supply is made from a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;	(c)	where a supply is made from more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the provisions of the supply; and	(d)	in absence of such places, the location of the usual place of residence of the supplier;
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(c)	where a supply is made from more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the provisions of the supply; and									
(d)	in absence of such places, the location of the usual place of residence of the supplier;									
Manufacture	Section 2(72) of the CGST Act 2017	<p>“Manufacture” means processing of raw material or inputs in any manner that results in emergence of a new product having a distinct name, character and use and the term “manufacturer” shall be construed accordingly;</p>								

	Explanation to Section 142 of the CGST Act 2017	For the purposes of Chapter XX,- “Manufacture” shall have the same meaning as respectively assigned to them in the Central Excise Act, 1944 or the rules made thereunder.
Market value	Section 2(73) of the CGST Act 2017	“Market value” shall mean the full amount which a recipient of a supply is required to pay in order to obtain the goods or services or both of like kind and quality at or about the same time and at the same commercial level where the recipient and the supplier are not related;
Mixed supply	Section 2(74) of the CGST Act 2017	“Mixed supply” means two or more individual supplies of goods or services, or any combination thereof, made in conjunction with each other by a taxable person for a single price where such supply does not constitute a composite supply. Illustration. — A supply of a package consisting of canned foods, sweets, chocolates, cakes, dry fruits, aerated drinks and fruit juices when supplied for a single price is a mixed supply. Each of these items can be supplied separately and is not dependent on any other. It shall not be a mixed supply if these items are supplied separately;
Money	Section 2(75) of the CGST Act 2017	“Money” means the Indian legal tender or any foreign currency, cheque, promissory note, bill of exchange, letter of credit, draft, pay order, traveller cheque, money order, postal or electronic remittance or any other instrument recognised by the Reserve Bank of India when used as a consideration to settle an obligation or exchange with Indian legal tender of another denomination but shall not include any currency that is held for its numismatic value;
Motor vehicle	Section 2(76) of the CGST Act 2017	“Motor vehicle” shall have the same meaning as assigned to it in clause (28) of section 2 of the Motor Vehicles Act, 1988;
	Section 2 (28) of the Motor Vehicles Act, 1988 (59 of 1988).	“Motor vehicle” or “Vehicle” means any mechanically propelled vehicle adapted for use upon roads whether the power of propulsion is transmitted thereto from an external or internal source and includes a chassis to which a body has not been attached and a trailer; but does not include a vehicle running upon fixed rails or a vehicle of a special type adapted for use only in a factory or in any other enclosed premises or a vehicle having

		less than four wheels fitted with engine capacity of not exceeding twenty-five cubic centimetres;
Non-resident taxable person	Section 2(77) of the CGST Act 2017	“ Non-resident taxable person ” means any person who occasionally undertakes transactions involving supply of goods or services or both, whether as principal or agent or in any other capacity, but who has no fixed place of business or residence in India;
Non-taxable supply	Section 2(78) of the CGST Act 2017	“ Non-taxable supply ” means a supply of goods or services or both which is not leviable to tax under this Act or under the Integrated Goods and Services Tax Act;
Non-taxable territory	Section 2(79) of the CGST Act 2017	“ Non-taxable territory ” means the territory which is outside the taxable territory;
Notification	Section 2(80) of the CGST Act 2017	“ Notification ” means a notification published in the Official Gazette and the expressions “notify” and “notified” shall be construed accordingly;
¹ [Online gaming	Section 2(80A) of the CGST Act 2017	" online gaming " means offering of a game on the internet or an electronic network and includes online money gaming;]
		<p style="text-align: center;">Notes</p> <p>1. Inserted vide Section 2(a) of the Central Goods and Services Tax (Amendment) Act, 2023 which has come into force w.e.f. 01.10.2023 as the Central Government has appointed the 1st day of October, 2023, as the date on which the provisions of the said Act, have come into force vide Notification No. 48/2023 – Central Tax dated 29.09.2023.</p>
¹ [Online money gaming	Section 2(80B) of the CGST Act 2017	" online money gaming " means online gaming in which players pay or deposit money or money's worth, including virtual digital assets, in the expectation of winning money or money's worth, including virtual digital assets, in any event including game, scheme, competition or any other activity or process, whether or not its outcome or performance is based on skill, chance or both and whether the same is permissible or otherwise under any other law for the time being in force;]
		<p style="text-align: center;">Notes</p> <p>1. Inserted vide Section 2(a) of the Central Goods and Services Tax (Amendment) Act, 2023 which has come into force w.e.f. 01.10.2023 as the Central</p>

		Government has appointed the 1st day of October, 2023, as the date on which the provisions of the said Act, have come into force vide Notification No. 48/2023 – Central Tax dated 29.09.2023.																										
Other territory	Section 2(81) of the CGST Act 2017	“ Other territory ” includes territories other than those comprising in a State and those referred to in sub-clauses (a) to (e) of clause (114) ;																										
Output tax	Section 2(82) of the CGST Act 2017	“ Output tax ” in relation to a taxable person, means the tax chargeable under this Act on taxable supply of goods or services or both made by him or by his agent but excludes tax payable by him on reverse charge basis;																										
Outward supply	Section 2(83) of the CGST Act 2017	“ Outward supply ” in relation to a taxable person, means supply of goods or services or both, whether by sale, transfer, barter, exchange, licence, rental, lease or disposal or any other mode, made or agreed to be made by such person in the course or furtherance of business;																										
Person	Section 2(84) of the CGST Act 2017	<p>“Person” includes—</p> <table border="1"> <tr> <td>(a)</td> <td>an individual;</td> </tr> <tr> <td>(b)</td> <td>a Hindu Undivided Family;</td> </tr> <tr> <td>(c)</td> <td>a company;</td> </tr> <tr> <td>(d)</td> <td>a firm;</td> </tr> <tr> <td>(e)</td> <td>a Limited Liability Partnership;</td> </tr> <tr> <td>(f)</td> <td>an association of persons or a body of individuals, whether incorporated or not, in India or outside India;</td> </tr> <tr> <td>(g)</td> <td>any corporation established by or under any Central Act, State Act or Provincial Act or a Government company as defined in clause (45) of section 2 of the Companies Act, 2013;</td> </tr> <tr> <td>(h)</td> <td>any body corporate incorporated by or under the laws of a country outside India;</td> </tr> <tr> <td>(i)</td> <td>a co-operative society registered under any law relating to co-operative societies;</td> </tr> <tr> <td>(j)</td> <td>a local authority;</td> </tr> <tr> <td>(k)</td> <td>Central Government or a State Government;</td> </tr> <tr> <td>(l)</td> <td>society as defined under the Societies Registration Act, 1860;</td> </tr> <tr> <td>(m)</td> <td>trust; and</td> </tr> </table>	(a)	an individual;	(b)	a Hindu Undivided Family;	(c)	a company;	(d)	a firm;	(e)	a Limited Liability Partnership;	(f)	an association of persons or a body of individuals, whether incorporated or not, in India or outside India;	(g)	any corporation established by or under any Central Act, State Act or Provincial Act or a Government company as defined in clause (45) of section 2 of the Companies Act, 2013;	(h)	any body corporate incorporated by or under the laws of a country outside India;	(i)	a co-operative society registered under any law relating to co-operative societies;	(j)	a local authority;	(k)	Central Government or a State Government;	(l)	society as defined under the Societies Registration Act, 1860;	(m)	trust; and
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		(n) every artificial juridical person, not falling within any of the above;
Place of business	Section 2(85) of the CGST Act 2017	<p>“Place of business” includes—</p> <p>(a) a place from where the business is ordinarily carried on, and includes a warehouse, a godown^{\$} or any other place where a taxable person stores his goods, supplies or receives goods or services or both; or</p> <div style="border: 1px solid black; padding: 5px; margin: 5px 0;"> <p>\$ Please refer to Circular No. 61/35/2018-GST dated 4th September, 2018, wherein it was clarified that in given cases godowns of the transporters may also be declared as additional place of business of the owner of the goods.</p> </div> <p>(b) a place where a taxable person maintains his books of account; or</p> <p>(c) a place where a taxable person is engaged in business through an agent, by whatever name called;</p>
Place of supply	Section 2(86) of the CGST Act 2017	<p>“Place of supply” means the place of supply^{\$} as referred to in Chapter V of the Integrated Goods and Services Tax Act;</p> <div style="border: 1px solid black; padding: 5px; margin: 5px 0;"> <p>\$ Circular No. 103/22/2019-GST dated 28th June, 2019 has been issued for clarifications regarding determination of place of supply in the cases of (a) ‘Services provided by Ports’ and (b) Services rendered on goods temporarily imported in India.</p> <p>Also, Circular No. 118/37/2019-GST dated 11th October 2019 clarifies the determination of place of supply in case of software/design services related to Electronics Semi-conductor and Design Manufacturing (ESDM) industry</p> </div>
Prescribed	Section 2(87) of the CGST Act 2017	“ Prescribed ” means prescribed by rules made under this Act on the recommendations of the Council;
Principal	Section 2(88) of the CGST Act 2017	“ Principal ” means a person on whose behalf an agent carries on the business of supply or receipt of goods or services or both;

	Explanation to Section 19 of the CGST Act 2017	“ Principal ” means the person referred to in section 143.		
	Section 143 of the CGST Act 2017	A registered person (hereafter in this section referred to as the “ Principal ”) may under intimation and subject to such conditions as may be prescribed, send any inputs or capital goods, without payment of tax, to a job worker for job work and from there subsequently send to another job worker and likewise.		
Principal place of business	Section 2(89) of the CGST Act 2017	“ Principal place of business ” means the place of business specified as the principal place of business in the certificate of registration;		
Principal supply	Section 2(90) of the CGST Act 2017	“ Principal supply ” means the supply of goods or services which constitutes the predominant element of a composite supply and to which any other supply forming part of that composite supply is ancillary;		
Proper officer	Section 2(91) of the CGST Act 2017	<p>“Proper officer” in relation to any function to be performed under this Act, means the Commissioner or the officer of the central tax who is assigned that function by the Commissioner in the Board;</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <ol style="list-style-type: none"> 1. CBIC has issued Circular No.1/1/2017-GST dated 26th June, 2017 and assigned the officers the functions as the proper officers in relation to registration and composition levy under the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the “CGST Act”) and the rules made there under. 2. CBIC has issued Circular No. 3/3/2017-GST, dated 5th July, 2017 to assign the officers the functions other than Registration and Composition as the proper officers in relation to the various sections of the Central Goods and Services Tax Act, 2017 or the rules made thereunder. </div>		
Quarter	Section 2(92) of the CGST Act 2017	“ Quarter ” shall mean a period comprising three consecutive calendar months, ending on the last day of March, June, September and December of a calendar year;		
Recipient	Section 2(93) of the CGST Act 2017	<p>“Recipient” of supply of goods or services or both, means—</p> <table border="1" style="width: 100%; margin-top: 5px;"> <tr> <td style="width: 5%; text-align: center;">(a)</td> <td>where a consideration is payable for the supply of goods or services or both, the person who is liable to pay that consideration;</td> </tr> </table>	(a)	where a consideration is payable for the supply of goods or services or both, the person who is liable to pay that consideration;
(a)	where a consideration is payable for the supply of goods or services or both, the person who is liable to pay that consideration;			

		(b) where no consideration is payable for the supply of goods, the person to whom the goods are delivered or made available, or to whom possession or use of the goods is given or made available; and				
		(c) where no consideration is payable for the supply of a service, the person to whom the service is rendered, and any reference to a person to whom a supply is made shall be construed as a reference to the recipient of the supply and shall include an agent acting as such on behalf of the recipient in relation to the goods or services or both supplied;				
Registered person	Section 2(94) of the CGST Act 2017	“Registered person” means a person who is registered under section 25 but does not include a person having a Unique Identity Number;				
Regulations	Section 2(95) of the CGST Act 2017	“Regulations” means the regulations made by the Board under this Act on the recommendations of the Council;				
Removal	Section 2(96) of the CGST Act 2017	“Removal” in relation to goods, means— <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">(a)</td> <td>despatch of the goods for delivery by the supplier thereof or by any other person acting on behalf of such supplier; or</td> </tr> <tr> <td style="text-align: center;">(b)</td> <td>collection of the goods by the recipient thereof or by any other person acting on behalf of such recipient;</td> </tr> </table>	(a)	despatch of the goods for delivery by the supplier thereof or by any other person acting on behalf of such supplier; or	(b)	collection of the goods by the recipient thereof or by any other person acting on behalf of such recipient;
(a)	despatch of the goods for delivery by the supplier thereof or by any other person acting on behalf of such supplier; or					
(b)	collection of the goods by the recipient thereof or by any other person acting on behalf of such recipient;					
Return	Section 2(97) of the CGST Act 2017	“Return” means any return prescribed or otherwise required to be furnished by or under this Act or the rules made thereunder;				
Reverse charge	Section 2(98) of the CGST Act 2017	“Reverse charge” means the liability to pay tax by the recipient of supply of goods or services or both instead of the supplier of such goods or services or both under sub-section (3) or sub-section (4) of section 9, or under sub-section (3) or subsection (4) of section 5 of the Integrated Goods and Services Tax Act;				
Revisional Authority	Section 2(99) of the CGST Act 2017	“Revisional Authority” means an authority appointed or authorised ¹ for revision of decision or orders as referred to in section 108; <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr> <td colspan="2" style="text-align: center;">Notes</td> </tr> <tr> <td style="width: 5%;">1.</td> <td>CBIC has issued Notification No. 05/2020-Central Tax dated 13.01.2020 to authorise Principal Commissioner, Commissioner, Additional or Joint Commissioner as Revisional Authority.</td> </tr> </table>	Notes		1.	CBIC has issued Notification No. 05/2020-Central Tax dated 13.01.2020 to authorise Principal Commissioner, Commissioner, Additional or Joint Commissioner as Revisional Authority.
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Schedule	Section 2(100) of the CGST Act 2017	“ Schedule ” means a Schedule appended to this Act;															
Securities	Section 2(101) of the CGST Act 2017	“ Securities ” shall have the same meaning as assigned to it in clause (h) of section 2 of the Securities Contracts (Regulation) Act, 1956;															
	Section 2 (h) of the Securities Contracts (Regulation) Act, 1956;	<p>“Securities” include—</p> <table border="1"> <tr> <td>(i)</td> <td>shares, scrips, stocks, bonds, debentures, debenture stock or other marketable securities of a like nature in or of any incorporated company or other body corporate;</td> </tr> <tr> <td>(ia)</td> <td>derivative;</td> </tr> <tr> <td>(ib)</td> <td>units or any other instrument issued by any collective investment scheme to the investors in such schemes;</td> </tr> <tr> <td>(ic)</td> <td>security receipt as defined in clause (zg) of section 2 of the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002;</td> </tr> <tr> <td>(id)</td> <td>units or any other such instrument issued to the investors under any mutual fund scheme;</td> </tr> <tr> <td>(ii)</td> <td>Government securities;</td> </tr> <tr> <td>(iia)</td> <td>such other instruments as may be declared by the Central Government to be securities; and</td> </tr> <tr> <td>(iii)</td> <td>rights or interest in securities;</td> </tr> </table>	(i)	shares, scrips, stocks, bonds, debentures, debenture stock or other marketable securities of a like nature in or of any incorporated company or other body corporate;	(ia)	derivative;	(ib)	units or any other instrument issued by any collective investment scheme to the investors in such schemes;	(ic)	security receipt as defined in clause (zg) of section 2 of the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002;	(id)	units or any other such instrument issued to the investors under any mutual fund scheme;	(ii)	Government securities;	(iia)	such other instruments as may be declared by the Central Government to be securities; and	(iii)
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Services	Section 2(102) of the CGST Act 2017- 22.06.2017 to 31.01.2019	“ Services ” means anything other than goods, money and securities but includes activities relating to the use of money or its conversion by cash or by any other mode, from one form, currency or denomination, to another form, currency or denomination for which a separate consideration is charged;															
	Section 2(102) of the CGST Act 2017- 01.02.2019 to till date	<p>“Services” means anything other than goods, money and securities but includes activities relating to the use of money or its conversion by cash or by any other mode, from one form, currency or denomination, to another form, currency or denomination for which a separate consideration is charged;</p> <p>¹[Explanation. For the removal of doubts, it is hereby clarified that the expression “services” includes facilitating or arranging transactions in securities;]</p> <table border="1"> <thead> <tr> <th colspan="2">Notes</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Inserted w.e.f. 01.02.2019 vide clause (f) of Section 2 of the Central Goods and Services Tax (Amendment) Act, 2018 which comes into force vide</td> </tr> </tbody> </table>	Notes		1	Inserted w.e.f. 01.02.2019 vide clause (f) of Section 2 of the Central Goods and Services Tax (Amendment) Act, 2018 which comes into force vide											
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		Notification No. 02/2019 – Central Tax dated 29th January, 2019.
¹ [specified actionable claim]	Section 2(102A) of the CGST Act 2017	<p>"specified actionable claim" means the actionable claim involved in or by way of—</p> <p>(i) betting;</p> <p>(ii) casinos;</p> <p>(iii) gambling;</p> <p>(iv) horse racing;</p> <p>(v) lottery; or</p> <p>(vi) online money gaming;]</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p style="text-align: center;">Notes</p> <p>1. Inserted vide Section 2(b) of the Central Goods and Services Tax (Amendment) Act, 2023 which has come into force w.e.f. 01.10.2023 as the Central Government has appointed the 1st day of October, 2023, as the date on which the provisions of the said Act, have come into force vide Notification No. 48/2023 – Central Tax dated 29.09.2023.</p> </div>
State	Section 2(103) of the CGST Act 2017	" State " includes a Union territory with Legislature;
State tax	Section 2(104) of the CGST Act 2017	" State tax " means the tax levied under any State Goods and Services Tax Act;
Supplier	Section 2(105) of the CGST Act 2017	" Supplier " in relation to any goods or services or both, shall mean the person supplying the said goods or services or both and shall include an agent acting as such on behalf of such supplier in relation to the goods or services or both supplied;
	Section 2(105) of the CGST Act 2017- 01.10.2023 to till date	<p>"supplier" in relation to any goods or services or both, shall mean the person supplying the said goods or services or both and shall include an agent acting as such on behalf of such supplier in relation to the goods or services or both supplied;</p> <p>¹[Provided that a person who organises or arranges, directly or indirectly, supply of specified actionable claims, including a person who owns, operates or manages digital or electronic platform for such supply, shall be deemed to be a supplier of such actionable claims, whether such actionable claims are supplied by him or through him and whether consideration in money or money's worth, including virtual digital assets, for supply of such actionable claims is paid or conveyed to him or through him or placed at his disposal in any manner, and all the provisions of this Act shall apply to such supplier of specified actionable claims, as if he is the supplier</p>

		<p>liable to pay the tax in relation to the supply of such actionable claims;]</p> <div style="border: 1px solid black; padding: 5px; margin: 10px auto; width: 80%;"> <p style="text-align: center;">Notes</p> <p>1. Inserted vide Section 2(c) of the Central Goods and Services Tax (Amendment) Act, 2023 which has come into force w.e.f. 01.10.2023 as the Central Government has appointed the 1st day of October, 2023, as the date on which the provisions of the said Act, have come into force vide Notification No. 48/2023 – Central Tax dated 29.09.2023.</p> </div>
Tax period	Section 2(106) of the CGST Act 2017	“Tax period” means the period for which the return is required to be furnished;
Taxable person	Section 2(107) of the CGST Act 2017	“Taxable person” means a person who is registered or liable to be registered under section 22 or section 24;
Taxable supply	Section 2(108) of the CGST Act 2017	“Taxable supply” means a supply of goods or services or both which is leviable to tax under this Act.
Taxable territory	Section 2(109) of the CGST Act 2017	“Taxable territory” means the territory to which the provisions of this Act apply;
Telecommunication service	Section 2(110) of the CGST Act 2017	“Telecommunication service” means service of any description (including electronic mail, voice mail, data services, audio text services, video text services, radio paging and cellular mobile telephone services) which is made available to users by means of any transmission or reception of signs, signals, writing, images and sounds or intelligence of any nature, by wire, radio, visual or other electromagnetic means;
The State Goods and Services Tax Act	Section 2(111) of the CGST Act 2017	“The State Goods and Services Tax Act” means the respective State Goods and Services Tax Act, 2017;
Turnover in State or Turnover in Union territory	Section 2(112) of the CGST Act 2017	“Turnover in State” or “turnover in Union territory” means the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis) and exempt supplies made within a State or Union territory by a taxable person, exports of goods or services or both and inter-State supplies of goods or services or both made from the State or Union territory by the said taxable person but excludes central tax, State tax, Union territory tax, integrated tax and cess;

<p>Usual place of residence</p>	<p>Section 2(113) of the CGST Act 2017</p>	<p>“Usual place of residence” means—</p> <table border="1" data-bbox="715 286 1423 465"> <tr> <td data-bbox="715 286 783 394">(a)</td> <td data-bbox="783 286 1423 394">in case of an individual, the place where he ordinarily resides;</td> </tr> <tr> <td data-bbox="715 394 783 465">(b)</td> <td data-bbox="783 394 1423 465">in other cases, the place where the person is incorporated or otherwise legally constituted;</td> </tr> </table>	(a)	in case of an individual, the place where he ordinarily resides;	(b)	in other cases, the place where the person is incorporated or otherwise legally constituted;												
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<p>Union territory</p>	<p>Section 2(114) of the CGST Act 2017- 22.06.2017 to 29.06.2020</p>	<p>“Union territory” means the territory of—</p> <table border="1" data-bbox="715 533 1423 875"> <tr> <td data-bbox="715 533 783 589">(a)</td> <td data-bbox="783 533 1423 589">the Andaman and Nicobar Islands;</td> </tr> <tr> <td data-bbox="715 589 783 645">(b)</td> <td data-bbox="783 589 1423 645">Lakshadweep;</td> </tr> <tr> <td data-bbox="715 645 783 701">(c)</td> <td data-bbox="783 645 1423 701">Dadra and Nagar Haveli;</td> </tr> <tr> <td data-bbox="715 701 783 757">(d)</td> <td data-bbox="783 701 1423 757">Daman and Diu;</td> </tr> <tr> <td data-bbox="715 757 783 813">(e)</td> <td data-bbox="783 757 1423 813">Chandigarh; and</td> </tr> <tr> <td data-bbox="715 813 783 875">(f)</td> <td data-bbox="783 813 1423 875">Other territory.</td> </tr> </table> <p>Explanation. —For the purposes of this Act, each of the territories specified in sub-clauses (a) to (f) shall be considered to be a separate Union territory;</p>	(a)	the Andaman and Nicobar Islands;	(b)	Lakshadweep;	(c)	Dadra and Nagar Haveli;	(d)	Daman and Diu;	(e)	Chandigarh; and	(f)	Other territory.				
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		Act so as to align the definition of "Union territory" in line with the Jammu and Kashmir Reorganisation Act, 2019 and the Dadra and Nagar Haveli and Daman and Diu (Merger of Union Territories), Act, 2019 .
Union territory tax	Section 2(115) of the CGST Act 2017	"Union territory tax" means the Union territory goods and services tax levied under the Union Territory Goods and Services Tax Act;
Union Territory Goods and Services Tax Act	Section 2(116) of the CGST Act 2017	"Union Territory Goods and Services Tax Act" means the Union Territory Goods and Services Tax Act, 2017;
Valid return	Section 2(117) of the CGST Act 2017	"Valid return" means a return furnished under subsection (1) of section 39 on which self-assessed tax has been paid in full.
¹[Virtual digital asset	Section 2(117A) of the CGST Act 2017	"virtual digital asset" shall have the same meaning as assigned to it in clause (47A) of section 2 of the Income-tax Act, 1961;] <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p style="text-align: center;">Notes</p> <p>1. Inserted vide Section 2(d) of the Central Goods and Services Tax (Amendment) Act, 2023 which has come into force w.e.f. 01.10.2023 as the Central Government has appointed the 1st day of October, 2023, as the date on which the provisions of the said Act, have come into force vide Notification No. 48/2023 – Central Tax dated 29.09.2023.</p> </div>
Voucher	Section 2 (118) of the CGST Act 2017	"Voucher" means an instrument where there is an obligation to accept it as consideration or part consideration for a supply of goods or services or both and where the goods or services or both to be supplied or the identities of their potential suppliers are either indicated on the instrument itself or in related documentation, including the terms and conditions of use of such instrument;
Works contract	Section 2(119) of the CGST Act 2017	"Works contract" means a contract for building, construction, fabrication, completion, erection, installation, fitting out, improvement, modification, repair, maintenance, renovation, alteration or commissioning of any immovable property wherein transfer of property in goods (whether as goods or in some other form) is involved in the execution of such contract;

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